

PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

Statement of Financial Position (Un-audited) of 1st Quarter

As at September 30, 2016

Amount in Tk.

Particulars	Sept. 30, 2016	June 30, 2016
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	6,35,71,074	6,52,57,105
Current Assets	15,79,33,854	14,24,17,626
Inventories	1,60,57,223	1,06,55,288
Trade and Other Receivable	9,82,79,785	9,19,16,984
Advance, Deposit & Prepayments	3,76,50,876	2,86,19,120
Goods-in-Transit	26,04,734	32,21,415
Cash and Cash Equivalent	33,41,236	80,04,819
TOTAL ASSETS	22,15,04,928	20,76,74,731
EQUITY AND LIABILITIES		
Shareholders' Equity	13,86,93,973	13,24,45,394
Issued Share Capital	3,12,00,000	3,12,00,000
Tax Holiday Reserve	28,67,808	28,67,808
Retained Earnings	10,46,26,165	9,83,77,586
Current Liabilities	8,28,10,955	7,52,29,337
Trade Payable	46,33,609	38,27,614
Loan & Advance	1,73,88,125	1,28,60,664
Cash Credit /TR	98,50,041	1,23,23,581
Liabilities For Expenses	1,30,24,960	1,04,37,378
Dividend Payable	96,08,204	1,00,17,391
CSR Fund	27,50,850	24,68,977
Income Tax Payable	2,25,71,913	2,04,99,878
Liabilities For WPPF	24,47,371	24,48,176
Liabilities For Provident Fund	5,35,882	3,45,678
TOTAL EQUITY AND LIABILITIES	22,15,04,928	20,76,74,731
NAV	44.45	42.45

STATEMENT OF COMPREHENSIVE INCOME (Un-audited)

For the 1st Quarter ended September 30, 2016

Amount in Tk.

Particulars	Sept. 30, 2016	Sept. 30, 2015
Net Sales Revenue	4,01,19,084	3,11,67,443
Cost of goods Sold	(2,61,74,200)	(1,99,14,516)
Gross profit	1,39,44,884	1,12,52,927
Operating Expenses:		
Admin and Selling Exp.	(45,54,881)	(36,28,081)
Profit from Operation	93,90,003	76,24,846
Financial Cost	(1,81,570)	(5,53,131)
Net Profit /(Loss)	92,08,433	70,71,715
Misc. Income	---	44,794
Profit before Contribution to WPPF	92,08,433	71,16,509
Contribution to WPPF	(4,38,497)	(3,38,881)
Profit before Tax	87,69,936	67,77,628
Income Tax Provision @ 25%	(21,92,484)	(16,94,407)
Profit after Tax for the period	65,77,452	50,83,221
CSRF @ 5% on Net Profit after tax	(3,28,873)	(2,54,161)
Net profit after CSRF for the period	62,48,579	48,29,060
Earning Per Share (EPS)	2.00	1.55

STATEMENT OF CASH FLOW (Un-audited)

For the 1st Quarter ended September 30, 2016

Amount in Tk.

Particulars	Sept. 30, 2016	Sept. 30, 2015
Cash Flow from Operating Activities :		
Collection from Sales and others	1,99,39,273	3,09,43,525
Payment for Costs and expenses	(2,21,29,316)	(2,26,76,618)
Net Cash Flow from Operating Activities:	(21,90,043)	82,66,907
Cash Flow from Investing Activities :		
Acquisition of Fixed Assets:	---	(2,14,061)
Net Cash used in Investing Activities	---	(2,14,061)
Cash Flow from financing Activities :		
Cash Credit/TR	(24,73,540)	(67,65,284)
Net Cash flow from Financing Activities :	(24,73,540)	(67,65,284)
Net Cash Inflows/(Outflow)	(46,63,583)	12,87,562
Opening Cash & Bank Balances	80,04,819	30,73,529
Closing Cash & Bank Balances	33,41,236	43,61,091
Net Operating Cash Flow Per Share (NOCFPS)	(0.70)	2.65

STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER

ENDED SEPTEMBER 30, 2016 (Un-audited)

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	Retained Earnings TK.	Total Tk.
Balance as on 01-07-16	3,12,00,000	28,67,808	9,83,77,586	13,24,45,394
Net Profit/(Loss) during the period	---	---	62,48,579	62,48,579
Balance as on 30-09-2016	3,12,00,000	28,67,808	10,46,26,165	13,86,93,973

STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER

ENDED SEPTEMBER 30, 2015 (Un-audited)

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	Retained Earnings TK.	Total Tk.
Balance as on 01-07-15	3,12,00,000	28,67,808	8,27,05,321	11,67,73,129
Net Profit/(Loss) during the period	---	---	48,29,060	48,29,060
Balance as on 30-09-2015	3,12,00,000	28,67,808	8,75,34,381	12,16,02,189

Sd/-

K. H. Reza, FCS
Corporate Secretary & CFO

Sd/-

Faizul Hassan
Managing Director & CEO

Sd/-

M. A. Masud
Chairman